Data Dictionary

	Dataset Name	C-7, Tax Credits Allowed All Corporations		
	Dataset Description	This dataset contains corporate tax statistics based on corporate tax returns (C and S Corporations). For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Table C-7.		
	Data Source	This dataset contains corporate tax statistics based on their tax returns.		
	Dataset Update Frequency	Annually		

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Date Time	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_date_time
4	Expired Credit Indicator	A "Y" denotes the credit has expired, but has a carryover provision. A "N" denotes the credit has not expired.	Text	expired_credit_indicator
5	Tax Credit	Special Tax Credit Name.	Text	tax_credit
6	Returns With Special Credit	Number of Returns With Special Credit.	Number	returns_with_special_credit
7	Special Credit	Amount of special credits allowed.	Number	special_credit
8	Percent of Special Tax Credit	The amount of the Special Tax Credit allowed divided by the total amount of all Special Tax Credits allowed.	Number	percent_of_special_tax_credit

Additional Details

1.   Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.

2.   Lower case "a" means the number cannot be disclosed due to state privacy rules, but is included in the total.